

Charity Registration No. 327691

Company Registration No. 02198066 (England and Wales)

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E S Gillott Mr A G King Ms J Russell Ms A J Sharman Ms C M Long Mrs A K Abbott Ms J Gubbay	(Appointed 1 December 2021) (Appointed 1 December 2021) (Appointed 1 December 2021)
Charity number	327691	
Company number	02198066	
Registered office	24-26 Gold Street Saffron Walden Essex United Kingdom CB10 1EJ	
Auditor	Azets Audit Services 2 Hazlewell Court Bar Road Lolworth Cambridge United Kingdom CB23 8DS	

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

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INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

As for most charities, this has been a challenging year for IPSEA. We have had to balance the need to continue delivering our services to beneficiaries with the need to ensure we have sufficient income and the need to support the wellbeing of our staff and volunteers.

We closed our office in March 2020 and it remained closed for the whole of the financial year. Fortunately, our services were able to run as normal as the nature of our service delivery model, which involves volunteers delivering advice by telephone from home, meant that we didn't have to move from face-to-face to virtual delivery.

We are incredibly proud to have been able to continue delivering our services throughout the pandemic, dealing with over 4,000 calls on our helplines and supporting more than 200 families with their SEND Tribunal appeals. This would not have been possible without the dedicated and passionate IPSEA volunteers to whom we are immeasurably grateful. They continued to support families even when many were themselves facing challenges arising from the pandemic.

Children and young people with SEND and their families were hit hard by the pandemic. Temporary changes to the law were introduced which significantly diluted their rights and entitlements. This gave local authorities a very broad discretion as to what they put in place for individual children and young people and there was wide variation between areas – and sometimes between children in the same area – both in terms of quality and quantity of special educational provision during the pandemic. This is a reflection of what we often see in normal times, but the impact for families was far greater during the pandemic.

Although these temporary changes to the law had all been lifted by 25 September 2020, the impact was significant and longer-term, against a backdrop of an already deepening crisis in SEND provision. This has meant that over the past year, IPSEA's services have been needed more than ever. We had a dedicated Covid-19 FAQs page which was constantly updated by our legal team and this was consistently the most visited web page on our website between March and September 2020.

Our policy work was particularly important during a year that redesigned the policy landscape so dramatically. Our CEO gave evidence to two House of Commons Select Committees – the Education Committee and the Women and Equalities Committee – both of which undertook inquiries to explore the impact of Covid-19 on education. We recruited a policy manager at the start of 2021 in recognition of the importance of our influencing work in achieving broader systemic change for children and young people with SEND, alongside providing support to individual families.

Like many charities, the uncertainty we faced in 2020 meant that we had to postpone a number of planned development activities in order that we could focus our efforts on fundraising and controlling our expenditure. Our strategic plan came to an end in March 2020. We were in the final stages of developing our next strategic plan when the country entered the first lockdown, so this work was put on hold to enable other activities to be prioritised. However, we were able to launch a new strategic plan in September 2020. We were also due to train a new cohort of volunteers a few weeks after the first lockdown. This couldn't go ahead for obvious reasons but, as a result of the hard work of the IPSEA training and legal teams, we were able to convert our volunteer training for virtual delivery and continue with our recruitment programme a few months later than planned.

We postponed the launch of a pilot project in the form of a call-in helpline service to enhance our existing call back appointment service with a view to reaching more families in need. However, we were pleased to revive the planning for this project in the last quarter of the year. The planned replacement of our existing database was also put on hold for several months and this will be a priority for the coming year to enable us to better assist the families that we support.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

We are not a charity that is heavily reliant on events fundraising so we didn't lose this income stream in the way many other charities did. However, sales from our face-to-face SEND law training provide an important source of unrestricted income which helps fund our free advice services. We were anticipating a significant loss of income as a result but we were able to convert our face-to-face training courses for virtual delivery. This was successful both in terms of the speed with which we got it up and running and the income generated. It also meant that we were able to reach people who would not be able to attend a face-to-face training course perhaps because of where they live or because of their caring responsibilities. In the end, we delivered just 20 fewer training sessions in 2020-2021 than in the previous year. We were also pleased to develop some new training courses, including a tailored course for parent carer forums, and to again deliver joint training with the DfE to local authority and health decision-makers.

We focused our fundraising efforts on trusts and foundations. We reached out to funders with whom we have established relationships and we are extremely grateful for their willingness to both provide additional support and be flexible with lifting restrictions on existing grants. We were also able to secure Covid-related funding from a number of funders due to the disproportionate impact of the pandemic on children and young people with SEND.

We utilised the Coronavirus Job Retention Scheme and seven members of staff were furloughed or flexibly furloughed between May and September 2020. We are grateful to them for their sacrifice and to the remaining staff who were not furloughed but whom we recognise had to absorb additional work during this period. We are also very grateful for the generosity shown by our landlord during the pandemic.

The Trustees were called upon much more frequently over the course of the year and I would like to extend my thanks to them for the significant amount of additional time they gave to IPSEA during this challenging period.

As we look forward to the next year, the future of the SEND system is uncertain as the outcome of the Government's SEND Review which has been ongoing since autumn 2019 remains unknown. The coronavirus pandemic has exposed and intensified problems in the SEND system that already existed and were known about – it hasn't created them. We will strongly oppose any plans for legislative reform which seek to permanently dilute the rights of children and young people with SEND.

Mr A G King

Chair

Dated: 9 December 2021

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Impact of IPSEA's work - feedback from parents and carers

Below are some examples of the feedback we have received from parents and carers who have accessed our services this year:

"Thank you so much for your continued support, I cannot understate how much this service means to parents with SEN children."

"It is simply priceless to come across a volunteer who really cares and provides not only excellent legal support but also gives so much reassurance to carry on with fighting for what is best for my child. No words are going to express how grateful I am for all the kindness and advice."

"Really positive supportive and knowledgeable call, empowered and enabled me to take next steps. Really appreciate the information, guidance and expertise. Thank you."

"The adviser was very thorough and completely reassured me and helped me to pursue the action required to help my daughter's needs to be met. Thank you."

"Thank you so much for all your help and support, it means so much to our family and makes our life so much better and stress free."

"I can't thank IPSEA enough. With the advice I was given I can support my daughter 100% knowing my rights."

"I am very grateful for the advice and support I was offered. The approach was very professional and friendly, and the detailed knowledge of legislation and similar cases was astonishing. I don't know how you do it, but keep it up!!"

"I was very grateful for the advice received and that I was made to feel welcome and comfortable about calling again should I need further advice and support. Thank you."

"The adviser was empowering and was like a lifeline as I felt completely on my own before the call - I'm very grateful to her for her empathy and understanding."

"Thank you for giving me the confidence and knowledge so that I can enforce the legal rights of my child."

"I have spoken to a few places for help on this issue but felt this was the most clear and useful by a long way. I felt listened to and also that I actually understood the next steps and what I need to do next. Really impressed and very grateful for such clear advice."

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

The charity's objects are to promote and advance education of children and young adults with special educational needs, particularly by providing advice, assistance and support for parents and others to obtain appropriate special educational services and to conduct and disseminate research, information and training on special education needs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have agreed the following Vision and Mission statements which, along with the charity's objectives, form part of the organisation's multi-year strategic plan.

Vision statement

Children and young people with special educational needs and disabilities are able to fulfil their potential.

Mission statement

IPSEA is a charity which helps children and young people with special educational needs and disabilities, and their families and carers, get the appropriate education, training and support to which they are entitled under the law.

We had planned to launch a new strategic plan in 2020 but this was delayed due to the coronavirus pandemic. Instead for most of 2020-2021 IPSEA worked towards the following objectives as a continuation of the three-year plan established by the Trustees in 2017:

1. To provide services for children and young people with SEND and their families and carers, which includes access to accurate information, advice and tribunal support.
2. To inform and educate professionals and practitioners within educational, local authority and charity sector settings to ensure all children and young people with SEND are assessed and obtain the education they are entitled to under the law.
3. To influence and improve SEND policy development and implementation across England, using evidence from our work with children, young people and their families and carers.
4. To maximise the skills and capacity of volunteers, and create opportunities for people who want to volunteer to support, develop and extend our services.
5. To maximise the skills and capacity of staff to deliver IPSEA's strategic plan and deliver efficient services.
6. To ensure the appropriate governance, leadership, infrastructure and funding are in place to ensure IPSEA continues to be sustainable, forward looking and provides high quality services that are responsive to the needs of children and young people with SEND, and their families and carers.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

What we do

Online resources:

Our website www.ipsea.org.uk contains a range of resources including template model letters to help ensure that children and young people with SEND get the right education to meet their unique needs. It is constantly reviewed and updated to ensure it reflects current law and policy.

Information Service:

This free email service directs parents and carers to specific pages on our website about the rights of children and young people with SEND, as well as the duties of local authorities and schools to meet their needs.

Advice Line:

For people requiring more tailored advice, we operate a free Advice Line which provides legally-based information and next step advice on any educational issue that relates to a child's special educational needs or disability. This could include issues relating to the support a child is receiving in school, the process for requesting an EHC needs assessment and securing an Education, Health and Care plan, annual reviews, exclusion, school transport and disability discrimination.

Tribunal Helpline:

Our dedicated Tribunal Helpline gives free next step advice for parents, carers and young people on appeals and disability discrimination claims to the SEND Tribunal. This is also the gateway to our Tribunal Support Service through which we provide more extensive casework support for parents, carers and young people who are appealing a local authority decision or bringing a claim for disability discrimination to the SEND Tribunal.

Tribunal Support Service:

Our trained volunteers provide free individual casework support and advocacy for families needing extra assistance in order to make their appeal or claim. Access to this specialised service is only available via our Tribunal Helpline. The level of support we provide in individual cases varies according to the needs of the parent, carer or young person and the complexity of the case, but it can include representation at the hearing.

IPSEA's advice and casework support services are delivered by a national network of highly-trained volunteers, supervised and supported by our volunteer and legal teams.

Training:

We provide a range of online and face-to-face training on SEND law to parents, carers, local authorities, schools, support groups and other organisations in order to increase their knowledge and understanding of the legal framework within which decisions about provision for children and young people with SEND have to be made.

Policy:

We use the information and evidence captured through our training and advice services to influence policy at both a local and national level, and we have been instrumental in shaping law and policy in the field of special educational needs and disability. We are members of a number of key policy and strategic interest groups, including the Special Educational Consortium, the National SEND Forum, the Disabled Children's Partnership and the Special Educational Needs and Disabilities Information Organisations Group (SENDIOG). We also attend regional SEND Tribunal User Group meetings which provide us with a forum to raise any issues facing parents and carers in the Tribunal process.

Making law:

We proactively support cases that will allow us to shape the law. This helps even more children and young people with SEND to receive the educational support that they need.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit. Our services are provided to the general public free of charge. We work hard to reach all sections of the community, particularly the most disadvantaged. We offer more support to those most in need and we use a variety of media and methods of delivery to raise awareness of our work and reach as many beneficiaries as we can.

In the year 2020-21 we:

- helped 206 families through our Tribunal Support Service
- helped 4,226 families with advice through our helplines and projects
- recorded 688,740 visits to our website
- trained 104 new volunteers
- delivered 90 training courses
- secured changes to policy in two local authority areas
- responded to four government consultations
- responded to four parliamentary calls for evidence and gave oral evidence to two House of Common Select Committees

Policy

We dedicated more time to our policy work in 2020-2021, giving oral evidence to the House of Commons Education Committee for its inquiry into the impact of Covid-19 on education and children's services and to the Women and Equalities Committee as part of its inquiry on the impact of Covid-19 on disabled people's access to services. We also responded to a number of Government consultations and ensured the voice of our beneficiaries was heard in relation to the SEND Tribunal's extended powers to hear appeals about social care and health needs and provision.

We wrote to a number of local authorities about misleading or unlawful policies they were operating and devised model letters for parents and carers to use in relation to the most common policy issues that arise at a local level – for example, unlawful EHC needs assessment criteria.

In the last quarter of the year we recruited a policy manager to build our parliamentary workstream and ensure we are well positioned to respond to whatever flows from the Government's SEND Review.

Training and resources

We provided online and face-to-face training to all Information, Advice and Support Services across England and delivered joint training to local authorities and clinical commissioning groups in partnership with the Department for Education. We also developed a new training course for parent carer forums and we delivered two free SEND law training sessions for parents and carers in Suffolk with funding from the Suffolk Community Foundation.

Our Covid-19 page was the most visited page on the website from March-September 2020 and again in January 2021. This is the first time anything other than the 'Get support' page has been the most read. We also devised a number of Covid-19 specific model letters for parents and carers to use.

SEN Law Conference

We delivered the fourth annual SEN Law Conference in partnership with Matrix Chambers and Douglas Silas Solicitors. Over 300 delegates from law firms, advice agencies, local authorities, schools, colleges and professional bodies attended the conference which was delivered virtually this year via an online conference platform.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Going forward

Our new strategy will run until March 2024 and prioritises reaching more parents and carers through our training and advice services to empower them to secure the education their children are legally entitled to, improving the practice of SEND professionals and seeking to achieve broader systemic change through our policy work. In order to meet these objectives, the Trustees have designated funds to several strategic development and capacity building projects, including a pilot call-in helpline service and the replacement of our existing in-house database, as well as ensuring that our office facilities are suitable for our ongoing needs. The call-in helpline pilot will test a new method of delivery to enhance our existing model for delivering one-off telephone advice to families, enabling us to reach more families in need in line with our strategic plan. The replacement of our existing in-house database will enable us to better meet the needs of our volunteers and beneficiaries.

Our thanks

Without the generous support of charitable trusts and foundations, corporate partners and individuals, we would not have been able to support families when they needed us most.

We would like to thank and make special mention of the following organisations, who made large grants or donations, agreed to the lifting of restrictions on existing grants and/or provided us with pro bono support or income in kind over the course of the year:

- 11KBW
- A B Charitable Trust
- Ashurst
- City Bridge Trust
- Esmée Fairbairn Foundation
- Foyle Foundation
- Gerald Palmer Eling Trust
- Ian and Angela Marks Charitable Fund managed by Essex Community Foundation
- John Ellerman Foundation
- John Laing Charitable Trust
- John Lyon's Charity
- Linklaters
- Matrix Chambers
- NET CoronaVirus Fund at Sussex Community Foundation
- Pears Foundation
- Peter Harrison Foundation
- Slaughter and May
- SWM Properties
- The National Lottery Community Fund, distributed by The Access to Justice Foundation
- The Sir Jules Thorn Charitable Trust
- The True Colours Trust

We would also like to say a special thank you to our SEN Law Conference partners, Matrix Chambers and Douglas Silas Solicitors, for their generosity in again donating the proceeds from the conference to IPSEA.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

IPSEA's income in 2020-2021 was £851,503, an increase from the 2019-2020 income figure of £634,905.

In 2020-2021 IPSEA's expenditure was £572,359 compared with the 2019-2020 expenditure figure of £622,745.

Our net assets at the end of 2020-2021 are £490,860. Of this £467,087 forms our general reserves that are required in accordance with our Reserves Policy set out below. The £23,773 remainder is held in our restricted reserves.

Responding to the pandemic

Early on in the pandemic, the Board undertook a review to carefully consider the impact on IPSEA's financial resources and to adapt our immediate plans to meet the challenges presented by Covid-19.

At the start of the pandemic, we had sufficient reserves to cover three months' expenditure. As a consequence of the review, the Board released the reserves set aside in our designated strategic development fund to make them available for general purposes, and agreed a series of possible mitigating actions to respond to the financial risk posed by the pandemic in the short, medium and long term.

Weekly meetings were scheduled between the CEO, Chair and Treasurer to monitor the charity's cashflow position and additional interim board meetings were held in the early months of the pandemic. We implemented a series of business continuity arrangements to ensure that we had sufficient income, could support our staff and volunteers and could continue delivering our vital services when our beneficiaries needed us most. As a result of the structured, strategic approach taken by the Board and the senior management team we were able to successfully navigate this challenging year and we are now in a strong financial position to fulfil the objectives of our new four year strategy.

It was always the Board's intention to increase our reserves to a level equivalent to six months' expenditure and we are delighted to have ended the year in this position.

Reserves Policy

The trustees have established a reserves policy to help protect IPSEA from the consequences of an unexpected reduction in income, to ensure that the day to day cashflow requirements of the organisation are adequately covered and to ensure that we are able to fund any projects where 'matched funding' is required.

The Trustees have determined that reserves equivalent to six months' expenditure should be held. Based on the current financial position and forecasts this is estimated at £385,000.

The reserves policy is reviewed on an annual basis and cash reserves are kept under regular review by the management team and Trustees as part of the normal monitoring budgetary process.

Investment Policy

Aside from retaining the amount required by our Reserves Policy most of IPSEA's funds are to be spent in the short term so there are no funds for long term investment.

Risk Policy

The trustees maintain a risk register which lists all risks to which the charity is exposed, categorises them as to type, applies a matrix for determining the seriousness of each identified risk according to the probability of it occurring and the impact the risk occurring would have, and sets out the measures or actions to be taken to mitigate each risk.

Risks are added to the risk register as they arise, re-categorised if they become more or less likely to occur, and marked as closed on the register when they have been managed or become obsolete. The risk register is reviewed by a subcommittee of the Board after each board meeting and annually by the Board as a whole. During 2020-2021, Covid-19 specific risks were added to the risk register.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Independent Provider of Special Education Advice ("IPSEA") is a registered charity (327691) governed by its Articles of Association and is constituted as a Company Limited by Guarantee (2198066). It has no share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms E Abraham	(Resigned 15 October 2021)
Dr B J Essex	(Resigned 15 October 2021)
Mrs E S Gillott	
Ms L Hurst	(Resigned 17 March 2021)
Mr A G King	
Mrs L J Meikle	(Resigned 4 October 2021)
Ms J Russell	
Ms A J Sharman	
Ms S L Smith	(Resigned 7 December 2020)
Ms C M Long	(Appointed 1 December 2021)
Mrs A K Abbott	(Appointed 1 December 2021)
Ms J Gubbay	(Appointed 1 December 2021)

All trustees were nominated and approved by IPSEA's Members at its AGM (in accordance with its Articles of Association). Trustees are recruited to ensure that the Board has a mix of people with lived experience of parenting a child with SEND and relevant experience. The Board met ten times over the year. The trustees are unpaid but claim out of pocket expenses. The Chief Executive and Chair induct new trustees. Trustees are provided with further training as required.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 18.68 day's purchases, based on the average daily amount invoiced by suppliers during the year.

During the course of the year, IPSEA's Chief Executive Officer was Alison Fiddy.

The day-to-day management of IPSEA is delegated to the Chief Executive by the trustees. The Chief Executive is assisted by a team of managers who lead on the following work areas: Fundraising, Development and Communications, Legal, Volunteers and Finance. Each manager attends regular management team meetings and provides reports to the Trustees on their working areas. During 2020-2021, three of the ten Board meetings were attended by a member of the management team.

Trustees retain responsibility for approving all major recruitment, remuneration and contract decisions. They also retain responsibility for the overall policy direction of IPSEA.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

Auditor

Azets Audit Services were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

On 7 September 2020 Group Audit Service Limited trading as Baldwins Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Mr A G King

Trustee

Dated: 9 December 2021

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Independent Provider of Special Education Advice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Opinion

We have audited the financial statements of Independent Provider of Special Education Advice (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

10 December 2021

Chartered Accountants
Statutory Auditor

2 Hazlewell Court
Bar Road
Lolworth
Cambridge
United Kingdom
CB23 8DS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>									
Donations and legacies	3	203,242	-	272,017	475,259	72,164	-	123,392	195,556
Charitable activities	4	376,075	-	-	376,075	439,099	-	-	439,099
Investments	5	119	-	-	119	250	-	-	250
Other income	6	50	-	-	50	-	-	-	-
Total income		579,486	-	272,017	851,503	511,513	-	123,392	634,905
<u>Expenditure on:</u>									
Raising funds	7	58,373	-	-	58,373	81,924	-	-	81,924
Charitable activities	8	241,113	-	272,873	513,986	421,578	-	119,243	540,821
Total resources expended		299,486	-	272,873	572,359	503,502	-	119,243	622,745
Net incoming/(outgoing) resources before transfers		280,000	-	(856)	279,144	8,011	-	4,149	12,160

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Net incoming/(outgoing) resources before transfers	280,000	-	(856)	279,144	8,011	-	4,149	12,160
Gross transfers between funds	(120,000)	120,000	-	-	30,000	(30,000)	-	-
Net income/(expenditure) for the year/ Net movement in funds	160,000	120,000	(856)	279,144	38,011	(30,000)	4,149	12,160
Fund balances at 1 April 2020	187,087	-	24,629	211,716	149,076	30,000	20,480	199,556
Fund balances at 31 March 2021	<u>347,087</u>	<u>120,000</u>	<u>23,773</u>	<u>490,860</u>	<u>187,087</u>	<u>-</u>	<u>24,629</u>	<u>211,716</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		10,373		3,385
Current assets					
Debtors	13	103,910		81,846	
Cash at bank and in hand		495,773		189,858	
		<u>599,683</u>		<u>271,704</u>	
Creditors: amounts falling due within one year	14	<u>(119,196)</u>		<u>(63,373)</u>	
Net current assets			480,487		208,331
Total assets less current liabilities			<u>490,860</u>		<u>211,716</u>
Income funds					
Restricted funds	16		23,773		24,629
<u>Unrestricted funds</u>					
Designated funds	17	120,000		-	
General unrestricted funds		347,087		187,087	
		<u>467,087</u>		<u>187,087</u>	
			<u>490,860</u>		<u>211,716</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9 December 2021

Mr A G King
Trustee

Company Registration No. 02198066

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	21		316,582		21,452
Investing activities					
Purchase of tangible fixed assets		(10,836)		(935)	
Proceeds on disposal of tangible fixed assets		50		-	
Investment income received		119		250	
Net cash used in investing activities			(10,667)		(685)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			305,915		20,767
Cash and cash equivalents at beginning of year			189,858		169,091
Cash and cash equivalents at end of year			<u>495,773</u>		<u>189,858</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Independent Provider of Special Education Advice is a private company limited by guarantee incorporated in England and Wales. The registered office is 24-26 Gold Street, Saffron Walden, Essex, CB10 1EJ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The following specific policies apply to categories of income:

Donations and legacies	- as receivable
Fees	- as the charity performs the service to which the fee relates
Grants	- as receivable unless otherwise specified
Interest	- on an accruals basis
Other income	- on an accruals basis, or as received

Grants: where grants are related to performance and specific deliverables they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of the performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services are included within the Statement of Financial Activities where the benefit to the charity is measurable and quantifiable. Such services are included at the estimated value to the charity which is the value the charity estimates it would pay on the open market for equivalent services.

1.5 Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Central overhead costs are allocated to operational and fundraising functions on the basis of their use of central support services.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with the strategic as opposed to day-to-day management of the charity's activities.

Support costs which include the central or regional office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources and financing are largely allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation is on staff time.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	over 3 to 5 years straight line
-----------	---------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	48,750	-	48,750	46,914	-	46,914
Government grant income	17,841	-	17,841	-	-	-
Other general grants	136,651	272,017	408,668	25,250	123,392	148,642
	<u>203,242</u>	<u>272,017</u>	<u>475,259</u>	<u>72,164</u>	<u>123,392</u>	<u>195,556</u>

4 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Provision of legal advice, assistance, information and policy work	345,430	383,030
SEN law conference	30,645	53,878
Other	-	2,191
	<u>376,075</u>	<u>439,099</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Bank interest receivable	119	250

6 Other income

	Unrestricted funds general 2021 £	Total 2020 £
Net gain on disposal of tangible fixed assets	50	-

7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	-	23,080
Staff costs	58,373	58,844
	<u>58,373</u>	<u>81,924</u>
Fundraising and publicity	58,373	81,924
	<u>58,373</u>	<u>81,924</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	365,187	370,054
Depreciation and impairment	3,848	2,888
Staff training and recruitment	5,204	4,435
Volunteer costs	38	6,656
Subscriptions and memberships	10,663	6,065
Campaigning and marketing	1,841	1,956
Staff entertainment	726	-
Professional fees and insurance	35,917	28,152
Office costs (including phone and website)	43,247	49,453
Premises expenses	15,320	22,002
Travel costs	-	19,004
Bank charges	3,454	2,804
	<u>485,445</u>	<u>513,469</u>
Share of support costs (see note 9)	24,028	20,249
Share of governance costs (see note 9)	4,513	7,103
	<u>513,986</u>	<u>540,821</u>
Analysis by fund		
Unrestricted funds - general	241,113	421,578
Restricted funds	272,873	119,243
	<u>513,986</u>	<u>540,821</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	19,539	-	19,539	19,017	-	19,017
Professional fees and insurance	4,489	-	4,489	1,232	-	1,232
Audit fees	-	4,500	4,500	-	4,800	4,800
Legal and professional	-	13	13	-	-	-
Trustee meeting expenses	-	-	-	-	2,303	2,303
	<u>24,028</u>	<u>4,513</u>	<u>28,541</u>	<u>20,249</u>	<u>7,103</u>	<u>27,352</u>
Analysed between Charitable activities	<u>24,028</u>	<u>4,513</u>	<u>28,541</u>	<u>20,249</u>	<u>7,103</u>	<u>27,352</u>

Governance costs includes payments to the auditors of £4,500 (2020- £4,800) for audit fees.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees are entitled to reclaim reasonable out of pocket expenses, for items such as travel expenses. During the year, nil (2020 - 10) trustees claimed £nil (2020 - £2,303).

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct charitable activities	9	10
Fundraising	3	3
Management and administration	6	5
	<u>18</u>	<u>18</u>

Employment costs

	2021 £	2020 £
Wages and salaries	402,325	405,910
Social security costs	31,567	33,019
Other pension costs	9,207	8,986
	<u>443,099</u>	<u>447,915</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2020	33,385
Additions	10,836
Disposals	(250)
At 31 March 2021	<u>43,971</u>
Depreciation and impairment	
At 1 April 2020	30,000
Depreciation charged in the year	3,848
Eliminated in respect of disposals	(250)
At 31 March 2021	<u>33,598</u>
Carrying amount	
At 31 March 2021	<u>10,373</u>
At 31 March 2020	<u>3,385</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	53,883	35,880
Prepayments and accrued income	50,027	45,966
	<u>103,910</u>	<u>81,846</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
	Notes	
Other taxation and social security	10,141	9,228
Deferred income	15 84,227	39,954
Trade creditors	10,406	5,959
Other creditors	2,324	2,131
Accruals	12,098	6,101
	<u>119,196</u>	<u>63,373</u>

15 Deferred income

	2021	2020
	£	£
Other deferred income	<u>84,227</u>	<u>39,954</u>

Deferred income includes £28,762 (2020 - £34,154) in respect of training income where the courses were not delivered by the year end date, £17,500 (2020 - £nil) in respect of an unrestricted grant that specifically relates to a future period, £20,000 (2020 - £nil) in respect of a donation requested and £17,965 (2020 - £5,800) in respect of various restricted grants where they have been received in advance of performance and specific deliverables.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	
Free helplines	-	4,000	(4,000)	-	5,000	(4,167)	833
Free advice and support services	-	500	(500)	-	92,196	(90,530)	1,666
Regional	-	15,691	(6,490)	9,201	79,735	(78,602)	10,334
ICT database requirements	14,600	-	(5,962)	8,638	-	(2,138)	6,500
Website construction	2,880	-	(720)	2,160	-	(720)	1,440
Chief executive salary	-	42,000	(42,000)	-	42,000	(42,000)	-
Parent/Carer training (Introduction to SEND law programme)	3,000	3,800	(3,800)	3,000	2,805	(2,805)	3,000
IPSEA website	-	9,750	(9,750)	-	-	-	-
Volunteer training	-	34,651	(34,651)	-	-	-	-
Legal team salary	-	10,000	(10,000)	-	30,000	(30,000)	-
Legal research software tool	-	3,000	(1,370)	1,630	1,125	(2,755)	-
Staff learning and development	-	-	-	-	1,700	(1,700)	-
Consultancy	-	-	-	-	15,770	(15,770)	-
IT equipment	-	-	-	-	1,686	(1,686)	-
	<u>20,480</u>	<u>123,392</u>	<u>(119,243)</u>	<u>24,629</u>	<u>272,017</u>	<u>(272,873)</u>	<u>23,773</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

(Continued)

Free helplines

These funds were received specifically to deliver the charity's Advice Line and Tribunal Helpline. These services operate across England.

Free advice and support services

A grant was provided to contribute to the delivery of the charity's free advice and support services which operate across England.

Regional

Funds were received from a number of organisations to assist families on a regional basis via IPSEA's helplines and casework support service. IPSEA records the number of families assisted throughout England.

ICT database requirements

IPSEA received funds from a grant giving organisation to cover the costs associated with identifying potential suppliers for a replacement IT system for IPSEA's current database. The funding covers a full vendor analysis and the identification of a suitable system to cover IPSEA's long term case management and client relationship management needs.

Website construction

The balance brought forward represents a proportion of the website costs that had been capitalised in a previous year of 20%. The outgoing resource is the depreciation charge for the year.

Chief executive salary

A grant giving organisation provided funding towards the salary of the Chief Executive. The funds received were offset against the Chief Executive's salary.

Parent/Carer training (Introduction to SEND law programme)

Funds were received from grant giving organisations to cover the cost of IPSEA delivering its one day face-to-face Introduction to SEND Law training free of charge to parents and carers.

IPSEA website

A grant giving organisation provided funding to cover the costs of running, developing and updating IPSEA's website. The grant has enabled IPSEA to improve beneficiaries' user journey on the website so that the legal resources available can be more easily navigated. Users can now resolve issues relating to their child's SEND at the earliest opportunity, reserving IPSEA's helpline appointments for more complex queries.

Volunteer training

A number of grant giving organisations gave funds towards the cost of training new volunteers. The funds received helped ensure that IPSEA could deliver its helpline and Tribunal casework support services to families of children and young people with SEND.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

(Continued)

Legal team salary

A grant giving organisation provided funding towards the salary of a full time Legal Team Member to provide legal supervision, training and guidance for volunteers delivering the helplines.

Legal research software tool

Funding was received for a subscription to an online legal research software programme. This ensures our Legal Team has access to up to date legislation and case law information.

Staff learning and development

Funding was received to enable a staff member to attend a programme of external training. The funds were offset against invoiced costs.

Consultancy

Grant funding was received to pay for consultants to cover additional short term staffing requirements and to work on a specific identified project. The funds were offset against the consultants' invoiced costs.

IT equipment

Grants were received to purchase laptops for use by staff members. Income recognition and outgoing resource is matched to the depreciation charge for the year.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Transfers £	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
Capacity building and strategic development fund	30,000	(30,000)	-	120,000	120,000
	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>120,000</u>	<u>120,000</u>
	<u><u>30,000</u></u>	<u><u>(30,000)</u></u>	<u><u>-</u></u>	<u><u>120,000</u></u>	<u><u>120,000</u></u>

Capacity building and strategic development fund

This fund represents amounts set aside by the trustees as follows:

- £60,000 for implementation of the replacement database.
- £40,000 towards improving services to IPSEA's beneficiaries, specifically by enhancing our helplines.
- £20,000 to ensure our office facilities are suitable for our needs.

Previously £30,000 had been set aside by the trustees to meet a proportion of the expenditure required to upgrade IPSEA's IT systems however due to the financial uncertainties resulting from the escalating Covid-19 pandemic the trustees agreed the amount be made available for general purposes during the previous year.

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	8,933	-	1,440	10,373	1,225	-	2,160	3,385
Current assets/(liabilities)	338,154	120,000	22,333	480,487	185,862	-	22,469	208,331
	<u>347,087</u>	<u>120,000</u>	<u>23,773</u>	<u>490,860</u>	<u>187,087</u>	<u>-</u>	<u>24,629</u>	<u>211,716</u>

INDEPENDENT PROVIDER OF SPECIAL EDUCATION ADVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	12,000	16,000
Between two and five years	-	12,000
	<u>12,000</u>	<u>28,000</u>

The operating leases represents the rental of the charity's premises in Gold Street, Saffron Walden. The lease covers a ten year term, however after a period of five years, there is a break clause in place, which would allow the charity to cease occupation for no further payment. The above amounts cover the rental payments solely up to the date of this lease clause.

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

21 Cash generated from operations

	2021 £	2020 £
Surplus for the year	279,144	12,160
Adjustments for:		
Investment income recognised in statement of financial activities	(119)	(250)
Gain on disposal of tangible fixed assets	(50)	-
Depreciation and impairment of tangible fixed assets	3,848	2,888
Movements in working capital:		
(Increase) in debtors	(22,064)	(17,233)
Increase in creditors	11,550	2,530
Increase in deferred income	44,273	21,357
Cash generated from operations	<u>316,582</u>	<u>21,452</u>

22 Analysis of changes in net funds

The charity had no debt during the year.